

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

South Putnam Community Schools (6705)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$1,531,022	\$1,812,689	\$1,749,210	14%	-4%
	11300 High School	\$1,191,462	\$1,297,061	\$1,233,045	3%	-5%
	11350 Honors Diploma Award	\$0	\$0	\$0	n/a	n/a
	11355 Academic Honors - High Ability Student Program	\$0	\$27,000	\$0	n/a	-100%
	11410 Agriculture A	\$57,500	\$72,780	\$67,079	17%	-8%
	11450 Consumer and Homemaking	\$41,316	\$32,824	\$29,932	-28%	-9%
	11470 Business Education	\$487	\$0	\$0	-100%	n/a
	11590 Other Vocational Education Programs	\$0	\$126	\$9,978	n/a	> 500%
	11630 High School	\$0	\$2,297	\$0	n/a	-100%
	11920 Project 4R	\$30,444	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$14,440	\$5,386	\$4,569	-68%	-15%
	12210 Mild Mental Handicap	\$0	\$0	\$24,394	n/a	n/a
	12350 Homebound	\$2,051	\$1,935	\$10,648	419%	450%
	12510 Communication Disorder	\$38,961	\$40	\$59	-100%	48%
	12610 Learning Disability - Full Time	\$116,611	\$208,601	\$209,776	80%	1%
	12810 Special Education Preschool	\$38,167	\$39,584	\$26,129	-32%	-34%
	14300 High School	\$0	\$20,073	\$0	n/a	-100%
	16200 Preventive Remediation	\$0	\$14,368	\$4,035	n/a	-72%
	22210 Service Area Direction	\$13,597	\$0	\$0	-100%	n/a
	22220 School Library	\$59,134	\$76,761	\$31,285	-47%	-59%
	22230 Audiovisual	\$239	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$424,059	\$707,232	\$515,428	22%	-27%
	25820 Textbooks and Repairs	\$81,204	\$133,321	\$87,766	8%	-34%
	25840 Other Textbook Rental Services	\$18,668	\$47,849	\$29,182	56%	-39%
	25890 Other Textbook Resale Services	\$0	\$0	\$23,531	n/a	n/a
	26497 Teachers Retirement Fund	\$126,686	\$232,088	\$210,347	66%	-9%
	41100 Transfer Tuition	\$0	\$104	\$0	n/a	-100%
	41300 Area Vocational Schools	\$190,144	\$215,947	\$269,128	42%	25%
	41400 Joint Services and Supply	\$204,988	\$525,889	\$543,663	165%	3%
Student Academic Achievement Total		\$4,181,180	\$5,473,955	\$5,079,183	21%	-7%
Student Instructional Support						
	21120 Attendance Services	\$0	\$0	\$0	n/a	n/a
	21190 Other Attendance/Social Work Services	\$0	\$4,000	\$2,000	n/a	-50%
	21210 Service Area Direction	\$0	\$2,025	\$0	n/a	-100%
	21220 Counseling Services	\$90,825	\$234,045	\$165,946	83%	-29%
	21290 Other Guidance Services	\$775	\$1,771	\$1,016	31%	-43%
	21340 Nurse Services	\$37,062	\$61,362	\$61,444	66%	0%
	21390 Other Health Services	\$0	\$0	\$575	n/a	n/a
	21790 Other Student Services	\$0	\$6,091	\$1,878	n/a	-69%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

South Putnam Community Schools (6705)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	22120 Instruction & Curriculum Development	\$2,336	\$0	\$0	-100%	n/a
	22190 Instructional Staff Training Services - Other	\$0	\$0	\$1,200	n/a	n/a
	23110 Service Area Direction	\$57,743	\$89,242	\$92,569	60%	4%
	23210 Office of the Superintendent	\$107,906	\$207,253	\$122,192	13%	-41%
	23290 Other Executive Administrative Services	\$13,895	\$86,040	\$34,542	149%	-60%
	24900 Other Support Services - School Admin.	\$0	\$0	\$0	n/a	n/a
	26700 Technology Coordinator	\$0	\$221,296	\$8,632	n/a	-96%
	26710 Technology Support and Maintenance	\$0	\$1,737	\$49,069	n/a	> 500%
Student Instructional Support Total		\$310,542	\$914,863	\$541,063	74%	-41%
Overhead and Operational						
	23150 Legal Services	\$0	\$0	\$1,566	n/a	n/a
	23160 Promotion Expenses	\$247	\$200	\$1,399	467%	> 500%
	23230 Staff Relations and Negotiations	\$0	\$0	\$1,500	n/a	n/a
	25291 Refund of Revenue	\$0	\$2,993	\$4,794,953	n/a	> 500%
	25292 Petty Cash	\$0	\$375	\$300	n/a	-20%
	25293 Printed Forms	\$0	\$0	\$0	n/a	n/a
	25295 Bank Service Charge	\$0	\$1,155	\$876	n/a	-24%
	25360 Rent of Buildings & Equipment	\$31,129	\$191,083	\$189,616	> 500%	-1%
	25410 Service Area Direction	\$52,926	\$55,122	\$59,698	13%	8%
	25420 Maintenance of Buildings	\$495,664	\$686,980	\$725,392	46%	6%
	25430 Maintenance of Grounds	\$1,281	\$9,535	\$49,161	> 500%	416%
	25440 Maintenance of Equipment	\$126,945	\$267,473	\$288,075	127%	8%
	25470 Insurance (other than buses)	\$33,062	\$53,518	\$51,573	56%	-4%
	25510 Service Area Direction	\$39,052	\$45,103	\$45,174	16%	0%
	25520 Vehicle Operation	\$211,706	\$285,955	\$256,296	21%	-10%
	25530 Monitoring Services	\$0	\$2,741	\$1,537	n/a	-44%
	25540 Vehicle Servicing and Maintenance	\$147,219	\$217,205	\$225,139	53%	4%
	25550 Purchase of School Buses	\$89,092	\$116,927	\$540,627	> 500%	362%
	25560 Insurance on Buses	\$13,778	\$21,716	\$13,732	0%	-37%
	25580 Contracted Transportation Services	\$5,084	\$808	\$0	-100%	-100%
	25590 Other Pupil Transportation Services	\$2,711	\$0	\$1,359	-50%	n/a
	25591 Bus Driver Training	\$0	\$0	\$567	n/a	n/a
	25610 Service Area Direction	\$14,750	\$18,331	\$18,072	23%	-1%
	25620 Food Preparation and Dispensing	\$121,608	\$143,795	\$136,225	12%	-5%
	25640 Food Purchases	\$152,434	\$232,856	\$245,344	61%	5%
	25690 Other Food Services	\$4,696	\$3,195	\$1,722	-63%	-46%
	26495 Official Bonds	\$4,445	\$2,691	\$2,650	-40%	-2%
	26499 Other	\$0	\$54,929	\$75,767	n/a	38%
	32000 Community Recreation	\$1,682	\$0	\$0	-100%	n/a
	34000 Athletic Coaches	\$36,542	\$26,438	\$40,602	11%	54%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

South Putnam Community Schools (6705)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	39900 Other Community Services	\$1,020	\$864	\$0	-100%	-100%
	52200 Temporary Loans, INTEREST ON DEBT	\$41,674	\$82,537	\$101,229	143%	23%
Overhead and Operational Total		\$1,628,747	\$2,524,523	\$7,870,150	383%	212%
Nonoperational						
	25330 Professional Services	\$2,160	\$80,719	\$78,895	> 500%	-2%
	25340 Educational Specifications Development	\$2,840	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$176,509	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$2,001,770	\$52,127	n/a	-97%
	25352 Energy Savings Contracts	\$0	\$105,350	\$70,850	n/a	-33%
	25380 Purchase of Mobile or Fixed Equipment	\$135,748	\$52,962	\$17,919	-87%	-66%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$244,485	\$246,156	n/a	1%
	53100 Buildings, LEASE RENTAL	\$1,047,153	\$1,989,000	\$2,253,000	115%	13%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$145,313	\$111,875	\$117,031	-19%	5%
Nonoperational Total		\$1,509,722	\$4,586,162	\$2,835,979	88%	-38%
prorated						
	26491 PERF	\$66,332	\$106,192	\$100,267	51%	-6%
	26492 Social Security	\$344,341	\$434,115	\$396,470	15%	-9%
	26493 Workmen's Compensation	\$19,820	\$33,906	\$33,061	67%	-2%
	26494 Group Insurance	\$496,972	\$1,532,371	\$1,655,417	233%	8%
	26496 Unemployment Compensation	\$0	\$11,856	\$17,851	n/a	51%
	26498 Severance/Early Retirement Pay	\$27,660	\$670,314	\$231,660	> 500%	-65%
prorated Total		\$955,125	\$2,788,754	\$2,434,726	155%	-13%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$4,893,556	\$7,650,290	\$6,907,476	41%	-10%	57.0%	47.0%	36.8%
Student Instructional Support	\$370,365	\$1,132,165	\$726,327	96%	-36%	4.3%	7.0%	3.9%
Overhead and Operational	\$1,811,674	\$2,919,640	\$8,291,318	358%	184%	21.1%	17.9%	44.2%
Nonoperational	\$1,509,722	\$4,586,162	\$2,835,979	88%	-38%	17.6%	28.2%	15.1%
Grand Total	\$8,585,316	\$16,288,256	\$18,761,100	119%	15%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	61.3%	53.9%	40.7%